

Howard J. Rubin (HR 1768)
Jennifer Tafet Klausner (JK 1413)
Heath Rosenthal (HR 9081)
DAVIS & GILBERT LLP
1740 Broadway
New York, New York 10019
(212) 468-4800

Daniel S. Moretti (DM 6630)
LANDMAN CORSI BALLAINE & FORD P.C.
120 Broadway, 27th Floor
New York, New York 10271
(212) 468-4800

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

STEVE BIEGEL,

Plaintiff,

-against-

DENTSU HOLDINGS USA, INC., DENTSU
AMERICA, INC., TOYO SHIGETA and TIMOTHY
ANDREE,

Defendants.

07 Civ. 9653 (CM) (THK)

**DECLARATION OF HOWARD J.
RUBIN, ESQ.**

Howard J. Rubin, Esq., under penalty of perjury and pursuant to 28 U.S.C. §1746
declares as follows:

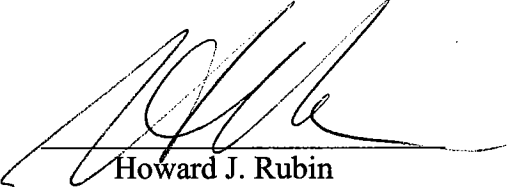
1. I am a member of Davis & Gilbert LLP, counsel for Defendants Dentsu Holdings USA, Inc., Dentsu America, Inc., Totyo Shigeta and Timothy Andree (collectively, “Defendants”) in the above-captioned matter.

2. I submit this declaration in support of Defendants’ motion to dismiss the Amended Complaint in this action, pursuant to Rule 12(b)(6) of the Federal Rules of Civil Procedure.

3. Attached hereto as Exhibit A is a true and correct copy of the Original Complaint in this action, filed on October 31, 2007.

4. Attached hereto as Exhibit B is a true and correct copy of the Amended Complaint in this action, dated November 16, 2007.

I declare under penalty of perjury that the foregoing is true and correct. Executed on November 16, 2007.



Howard J. Rubin